

**R865. Tax Commission, Auditing.**

**R865-4D. Special Fuel Tax.**

**R865-4D-23. State Participation in the International Fuel Tax Agreement Pursuant to Utah Code Ann. Section 59-13-501.**

A. Pursuant to Section 59-13-501, the commission entered into the International Fuel Tax Agreement (“IFTA”) effective January 1, 1990.

B. Participation in IFTA is intended to comply with 49 U.S.C. 31705.

C. This rule incorporates by reference the 2003 edition of the IFTA:

1. Articles of Agreement;
2. Procedures Manual; and
3. Audit Manual.

**KEY: taxation, fuel, special fuel**

**59-13-501**

Effective: 9/25/03

